

**REMARKS/ARGUMENTS**

Claims 23-31, and 33-36 were pending in the present application. Claims 27-30 contain allowable subject matter. The present response amends claims 27-30; cancels claims 23-26 and 31; and adds new claims 37-42; leaving pending in the application claims 27-30 and 33-42. Reconsideration of the rejected claims and consideration of the newly presented claims is respectfully requested.

**I. Allowable Subject Matter**

Claims 27-30 are objected to as being dependent upon a rejected base claim, but would be allowable if rewritten in independent form including all of the limitations of the base claims and any intervening claims. Claims 27-30 have been rewritten independent form including all of the limitations of the base claims and any intervening claims, and as such should be in condition for allowance. Applicants therefore respectfully request that the objection to claims 27-30 be withdrawn and the claims be allowed.

**II. Rejection under 35 U.S.C. §102**

Claims 23, 24, and 26 are rejected under 35 U.S.C. §102(b) as being anticipated by *Hakimi* (U.S. 5,432,637). Although Applicants do not necessarily agree with the rejection, claims 23, 24, and 26 have been canceled in order to expedite issuance of the allowable claims. Applicants therefore respectfully submit that the rejection is now moot.

**III. Rejection under 35 U.S.C. §103**

Claims 25, 31, and 33-36 are rejected under 35 U.S.C. §103(a) as being obvious over *Hakimi*. Although Applicants do not necessarily agree with the rejection, claims 25 and 31 have been canceled in order to expedite issuance of the allowable claims. Applicants therefore respectfully submit that the rejection with respect to these claims is now moot.

Claims 33-36 depend from allowable claims 27 and 28, which have been rewritten and are in condition for allowance. As such, dependent claims 33-36 also should be in condition for allowance.

Page 3 listed claims 27 and 28 under the §103 rejection, but it is assumed that this was a simple typographical error as (1) the §103 rejection is based upon rotation angles that do not

appear in claims 27 and 28, (2) the Office Action states on page 4 “With respect to claims 27 and 28, the claims would be allowable over the prior art for at least the reason that the prior art does not teach or reasonably suggest a depolarizer wherein the thicknesses of the plates are the ratio (read:in the ratio) of 1:3:9 and 4:3:9, respectively,” and (3) the Office Action summary does not list claims 27 and 28 as being rejected. For purposes of completeness however, the Office Action cited above states reasons why claims 27 and 28 are allowable, such that there should be no rejection of claims 27 and 28.

Applicants therefore respectfully request that the rejection with respect to claims 25, 31, and 33-36 be withdrawn.

#### **IV. Amendment to the Claims**

Unless otherwise specified, amendments to the claims are made for purposes of clarity, and are not intended to alter the scope of the claims or limit any equivalents thereof. The amendments are supported by the specification and do not add new matter to the specification.

#### **V. Newly Presented Claims**

Claims 37 and 38 have been added to allow the limitation(s) of canceled claim 25 to depend from allowable claims 27 and 28, and claims 39-42 have been added to allow limitation(s) of claims 27 and 28 to depend from allowable claims 29 and 30. As such, these claims are supported by the specification and do not add new matter. Further, no new search should be required for the additional claims. Applicants therefore respectfully request consideration of newly presented claims 37-42.

**VI. Conclusion**

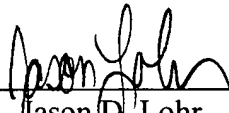
In view of the above, it is respectfully submitted that the application is now in condition for allowance. Reconsideration of the pending claims and a notice of allowance is respectfully requested.

The Commissioner is hereby authorized to charge any deficiency in the fees filed, asserted to be filed, or which should have been filed herewith (or with any paper hereafter filed in this application by this firm) to our Deposit Account No. 50-1703, under Order No. TWI-30900. **A duplicate copy of the transmittal cover sheet attached to this Response to Office Action Mailed May 20, 2004, is provided herewith.**

Respectfully submitted,

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Dated: August 3, 2004

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